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1	PAUL A. WARNER (SBN 112168)	
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5		
6	Attorney for Kobra Alizadeh, Abe Alizadeh, Parvaneh Alizadeh, Mitra Alizadeh, Azita Alizadeh,	
7	Sharyl Kranig	
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9	UNITED STATES DISTRICT COURT	
10	EASTERN DISTRICT OF CALIFORNIA	
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14	Kobra Alizadeh, Abe Alizadeh,   Darvaneh Alizadeh, Mitra Alizadeh, Azita   Case No. 2:22-at-00843	
15	Alizadeh, Sharyl Kranig	
16	Plaintiffs,  DECLARATION OF PAUL WARNER IN SUPPORT OF MOTION FOR AN ORDER	
17	MUFG Union Bank N.A.,  SUPPORT OF MOTION FOR AN ORDER TO QUASH SERVICE OF SUMMONS	
	UNITED STATES OF AMERICA,	
18	et al.,	
19	Defendants.	
20	)	
21		
22		
23	)	
24	I, Paul A. Warner, declare that:	
25	1. I am an adult resident of El Dorado County, and am an attorney licensed to	
26	practice in the State of California and before this court. Except where stated on information and	
27	practice in the state of Camorna and servic this court. Except where stated on intermation and	
28		
	DECLARATION OF PAUL WARNER IN SUPPORT OF MOTION FOR AN ORDER TO QUASH SERVICE OF SUMMONS	

belief, I have personal knowledge of the following facts, and could, and would, competently testify thereto if called as a witness.

- 2. On August 1, 2022, I telephoned the legal process department at Union, and was informed that an extension had been requested and granted until August 15, 2022 for the production of records.
- 3. On August 4, 2022, I sent a letter to Union and IRS objecting to the summons and production.
- 4. Thereafter I telephoned Union and was informed by Jesse in the legal process department that the matter had been referred to its legal counsel to evaluate the IRS claim that Plaintiffs had no right to object and should not have been notified by Union, in accordance with St. Paul v USA, 996 F.2d 1227 (9th Cir. 1993) an unpublished opinion.
- On August 9, 2022, I telephoned Union and was informed that Union intended to comply with the production on August 15, 2022.
- 6. Thereafter, I telephoned and left a message with Agent Barbearo requesting an extension of time for the production.

I declare under penalty of perjury under the laws of the State of California and the United States, that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: 10 Aug 22

Paul A. Warner